

reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

At the end of section 1002, add the following:

(c) **LIMITATION ON LIENS AND LEVIES.**—Section 5000A(g)(2) of the Internal Revenue Code of 1986, as added by the Patient Protection and Affordable Care Act, is amended by striking subparagraphs (A) and (B) and inserting the following:

“(A) **WAIVER OF CRIMINAL AND CIVIL PENALTIES AND INTEREST.**—In the case of any failure by a taxpayer to timely pay any penalty imposed by this section—

“(i) such taxpayer shall not be subject to any criminal prosecution or penalty with respect to such failure, and

“(ii) no penalty, addition to tax, or interest shall be imposed with respect to such failure or such penalty.

“(B) **LIMITED COLLECTION ACTIONS PERMITTED.**—In the case of the assessment of any penalty imposed by this section, the Secretary shall not take any action with respect to the collection of such penalty other than—

“(i) giving notice and demand for such penalty under section 6303,

“(ii) crediting under section 6402(a) the amount of any overpayment of the taxpayer against such penalty, and

“(iii) offsetting any payment owed by any Federal agency to the taxpayer against such penalty under the Treasury offset program.”.

SA 3602. Mr. ENSIGN submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

At the end of subtitle E of title I, add the following:

SEC. 14. REPEAL OF ADDITIONAL TAX FROM DISTRIBUTIONS FROM HSAS AND MSAS.

(a) **HSAS.**—Section 223(f)(4)(A) of the Internal Revenue Code of 1986, as amended by section 9004 of the Patient Protection and Affordable Care Act, is amended by striking “20 percent” and inserting “10 percent”.

(b) **ARCHER MSAS.**—Section 220(f)(4)(A) of the Internal Revenue Code of 1986, as amended by section 9004 of the Patient Protection and Affordable Care Act, is amended by striking “20 percent” and inserting “15 percent”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to distributions made after December 31, 2010.

SA 3603. Mr. ENSIGN submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

Strike section 1403 and insert the following:

SEC. 1403. ELIMINATION OF LIMITATION ON HEALTH FLEXIBLE SPENDING ARRANGEMENTS UNDER CAFETERIA PLANS.

(a) **IN GENERAL.**—Section 125 of the Internal Revenue Code of 1986, as amended by sections 9005 and 10902 of the Patient Protection and Affordable Care Act, is amended by striking subsection (i).

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years beginning after December 31, 2010.

SA 3604. Mr. BENNETT submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

At the end of subtitle E of title I, add the following:

SEC. 1412. SUNSET FOR EXPANSIONS OF ENTITLEMENT SPENDING.

(a) **IN GENERAL.**—Notwithstanding any other provision of this Act or the Patient Protection and Affordable Care Act (or any amendments made by such Acts), any establishment or expansion of entitlement authority (as defined in subsection (b)) that is provided for under this Act or the Patient Protection and Affordable Care Act (or any amendments made by such Acts) that would draw from the general funds of the Treasury, the Federal Hospital Insurance Trust Fund (as established under section 1817 of the Social Security Act (42 U.S.C. 1395i)), the Federal Supplementary Medical Insurance Trust Fund (as established under section 1841 of such Act (42 U.S.C. 1395t)), or any other such trust fund, shall terminate at the end of fiscal year 2020.

(b) **ENTITLEMENT AUTHORITY.**—In this section, the term “entitlement authority” means the authority to make payments (including loans and grants), the budget authority for which is not provided for in advance by appropriation Acts, to any person or government if, under the provisions of the law containing that authority, the United States is obligated to make such payments to persons or government who meet the requirements established by that law.

SA 3605. Mr. BENNETT submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

At the end of subtitle C of title I, add the following:

SEC. 1207. STATE EXEMPTION FROM MEDICAID EXPANSION TO PREVENT REDUCTION IN MEDICAL SERVICES.

Notwithstanding any other provision of law, no State shall be required to expand coverage under the Medicaid program on or after the date of enactment of the Patient Protection and Affordable Care Act if the State agency responsible for administering the State Medicaid plan under title XIX of the Social Security Act certifies that such expansion would require the State to reduce or eliminate care or services provided to individuals who are eligible for medical assistance under such State plan on the date of enactment of the Patient Protection and Affordable Care Act.

SA 3606. Mr. BENNETT submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

On page 61, between lines 3 and 4, insert the following:

SEC. 1110. APPLICATION OF UNUSED STIMULUS FUNDS FOR UPDATING OF THE MEDICARE PHYSICIAN FEE SCHEDULE.

(a) **RESCISSION IN ARRA.**—Effective as the date of enactment of this Act, any unobligated balances available on such date of funds made available by division A of the American Recovery and Reinvestment Act of 2009 (Public Law 111–5) are rescinded.

(b) **UPDATE OF MEDICARE PHYSICIAN FEE SCHEDULE.**—The Secretary of Health and Human Services shall increase the update to the conversion factor under section 1848 of the Social Security Act (42 U.S.C. 1395w–4) for physicians’ services so that the estimated total amount of payments for such services furnished during fiscal years 2010 through 2019 is equal to the estimated total amount of payments for such services that would have been made in such fiscal years if this section did not apply plus an amount equal to the total funds rescinded under subsection (a).

SA 3607. Mr. BENNETT submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

On page 113, after line 21, insert the following:

SEC. 1502. STATE OPTION TO OPT-OUT OF NEW FEDERAL PROGRAM AND REQUIREMENTS.

(a) **IN GENERAL.**—In accordance with this section, a State may elect for the provisions of the Patient Protection and Affordable Care Act to not apply within such State to the extent that such provisions violate the protections described in subsection (b).

(b) **EFFECT OF OPT-OUT.**—In the case of a State that makes an election under subsection (a)—

(1) the residents of such State shall not be subject to any requirement under such Act, including tax provisions or penalties, that would otherwise require such residents to purchase health insurance;

(2) the employers located in such State shall not be subject to any requirement under such Act, including tax provisions or penalties, that would otherwise require such employers to provide health insurance to their employees or make contributions relating to health insurance;

(3) the residents of such State shall not be prohibited under such Act from receiving health care services from any provider of health care services under terms and conditions subject to the laws of such State and mutually acceptable to the patient and the provider;

(4) the residents of such State shall not be prohibited under such Act from entering into a contract subject to the laws of such State with any group health plan, health insurance issuer, or other business, for the provision of, or payment to other parties for, health care services;

(5) the eligibility of residents of such State for any program operated by or funded wholly or partly by the Federal Government shall not be adversely affected as a result of having received services in a manner consistent with paragraphs (3) and (4);

(6) the health care providers within such State shall not be denied participation in or payment from a Federal program for which they would otherwise be eligible as a result of having provided services in a manner consistent with paragraphs (3) and (4); and

(7) such State shall not be subject to the taxes and fees enumerated in the amendments made by title IX of such Act.